G R S 58J

Previous references ML 149-198324 & 55-21 n80291 (1924 ML)

File No 61-24

Serial Nos. 40

Later references

Preserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos 7

Part B for June 25

SUBJECT

Bye-Laws of Municipal Councils

To

The D C - Chitaldrug

No L 6482 & 6325

Sanctioning the levy of octroi rules in Co-operation to a bestle leaves within the municipality

B170

8/4

4932

B193

venue | Mal File No 61 of 1924

Serial No

S No C 112 Mal 24-25 of 30/1/25

Sir,

I am directed to forward herewith the proposal of the Manakkadu Municipal Council of Narkandakkadu to levy octroi on fresh Cocoanuts & betel leaves and also an export duty on the same articles for the purpose of improving the finances of the municipality

The Narkandakkadu Mal C have power to levy duties on fresh Cocoanuts and betel leaves at the time when duties were first imposed the Mal C wanted these articles to be exempted in consideration of the local conditions (Vide Flag C)

Rules for orders under sections

Rule 6(2)(25) 1) Under Govt Notification No R 6375-M-87-15-6 dt 25th March 1920, Minor Mal Councils can levy octroi duty on animals & foods & drinks &c. within the octroi limits for consumption or use therein The levy of fees on articles exported is not contemplated Under Art 164 of the Mal Acct Manual a fee of 1 anna may be charged for every pa

Note—Contd Sheet

Serial No.

export pass granted under Sch. No 8. Spirits in articles brought into the Mandi & not exported in one or two months thereof but are granted the export pass in one instance. Rule 164 does not apply to minor Mandi Committees. Further this fee is intended to be levied on articles purchased from the local godowns for export outside. It does not seem that this proposal can be accepted. The levy of octroi on such Committees is retained hence may be approved.

1. Library) 28/7/25

Secretary) 29/7

2) Approved 28/7

29/7

3) Approved for 29/7/25

29/7

4) Mem. put up draft 28/7/25

5) Draft Letter Done W. 29/7/25 The

6) Mem. putting a Library draft as noted 28/7/25

Letter with pair except Library) 28/7/25

NOTE—Contn. Sheet Done 29/7/25 HK 3/8/25

Office 6/8

28/7

6522 11/8/25

G R S III 2]

General and Revenue Secretariat	File No 01 of 19 25

Serial No	
68	[illegible] Secretary the proposal referred to above

Note—Contn. sheet.

4932 L

1- 3 FEB. 1925 , 33134

From S Venkatarangam Esq B.A ,B.L
Deputy Commissioner,
Chitaldrug District

Mnl 61a 24 —40

To The Secretary to Government,
Local & Legislative Departments,
Bangalore

Dated
Despatched 30th January 1925
Received 1 FEB 1925
General No. 611
No.
Enclosure No/ Nil

Sir,

I have the honor to state that the proposal of the minor municipal council, Naikanhatti to levy octroi duty on all articles referred to in the byelaws approved under Government order No 11032/ Ml 149-19-4 dated 22nd March 1920 except fresh cocoanuts and betel leaves was sanctioned by Government in their order No L 4963/Ml 55-21-91 dated 2nd March 1923 In spite of this levy, the financial condition of the municipality is far from satisfactory as observed in this office No C 213/Ml 22-23 dated 19th July 1923 sanctioning the budget estimates of the minor municipal councils in the District for the year 1924-25

2 The municipal council with a view to further improve their finances to meet the growing expenditure on sanitation and other charges have resolved to levy octroi on fresh cocoanuts and betel leaves also at the rates noted in the margin As

Fresh cocoanuts each	0- 0- 1
Betel leaves per 100 leaves	0- 0- 1

these articles are not brought for sale daily within the municipal limits, it is proposed to levy duty on them only on shandy days and also at the time of the annual jatra of Sri Tipperudraswami

3 These proposals of the municipal couhcil to levy octroi on fresh coccoanuts nd betel leaves were duly published in the municipality and it is reported that no objection has been received from any of the inhabitants In these circumstances I request that sanction of Government may be obtained to the above proposals at an early date as the municipal council are anxious to introduce the levy during the jatra which is to come off in March next

4 The municipality also propose the levy of an export pass fee of one anna per cartload of these commodities purchas d for export from the local gardens all round the year But rule 164 of the Municipal Account Manual under which such pass fees may be levied appears inapplicable to minor municipalities

5 The Vernacular file ending with President's report No 111 dated 24th January 1925 is herein enclosed for reference and kind return when done with

I have the honor to be,

S I R,

Your most obedient servant,

S Krishnaswamy

Deputy Commissioner,

Chitaldrug District

'419-20

HAIKANHATTI MUNICIPALITY.

Bye Laws framed under Section 48 (k) of the Mysore Municipal Regulation VII of 1906.

dated 28-7-20 no RJ 10328 dd 3-20
mP 149-7-4

(1) The limits for the purpose of collecting octroi shall be the Municipal limits.

(2) No articles liable to octroi shall be brought within those -- limits except through the roads described hereunder :-

1. Taluk Haikanhatti Road.
2. Jagalur Haikanhatti Road.
3. Challakere Haikanhatti Road.

(3) All persons bringing into or receiving within the octroi limits of the Municipality any such article or any conveyance or --- package containing such articles, shall stop such articles, - conveyance or package with at the place where they be required to do so by the Officer in charge of the octroi collection to enable him to inspect the same. (All such articles should in every case be taken to the octroi house in the first instance) Any breach of this bye-law will render the person bringing -- or receiving in liable to punishment with a fine not exceeding Rs.10/- on conviction before a Magistrate.

(4) All Municipal Councillors and Officers of Octroi Department -- not below the rank of Mutsaddi are authorised to inspect the - contents of any conveyance or package under Section 76.

(5) A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office. Copies shall be supplied without any charge to any person requiring the same

Schedule of Roads under Rule 2.

Piece goods at 2 per cent.

Exemptions. - Personal luggage of travellers not exceeding two -- cloths each and goods (only cloths) bona fide property of Govern ent at the time of import and accompanied by the invoice certified -- by the departmental head concerned that the property therein mentioned belongs to Government, are exempted from payment of octroi duty.

(6) When --

(6) When goods are brought to the octroi Katte they may be unloaded and weighed measured or counted by the Officer in charge of octroi collection. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of goods or shall deposit the same in the Municipal Office which shall be the octroi house When the duty is paid as above a permit shall be granted by the -- officer in charge of the Octroi collection for the removal of the goods showing the quantity or weight of the goods, the amount -- paid in respect thereof and the date of payment. In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to - the escort of an octroi subordinate till the goods pass out of -- the Municipal limits.

(7) With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called -- upon to produce the invoice of the goods for the inspection of the Officer in charge of octroi. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of octroi collection at current rates and octroi - levied accordingly and such appraisement shall be final.

(8) On a ll articles on which octroi duty had been paid and which are subsequently exported beyond octroi limits refunds shall, subject to the following rules be granted at the rates -- originally charged at the time of import. Provided that no refund shall be granted unless such goods are exported within 3 months from the date on which the octroi was levied. Provided also that no refund shall be granted for any sum less than one rupee.

(a) Any person claiming refund under the above rule shall -- produce the goods to be exported at the office where the duty was levied from him together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form showing such particulars as the President may from time to time prescribe. The Octroi Office shall cancel the seal,

if ---

if any, already affixed in token of payment of octroi.

(b) If the Officer in charge of the octroi collection is -- satisfied as to the identity of the goods produced with those -- for which receipts have been granted or the validity of the --- claim, shall make an endorsement on all the copies of the application and keeping one copy in the Office shall deliver the other two to the applicant.

(c) All goods to be exported under such pass shall be produced by the exporter together with the duplicate pass at the - octroi station.

(d) The octroi subordinate in charge of the octroi station of exit shall satisfy himself that goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

(e) If the consignment appears to be duly covered by the -- pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent, after due endorsement of the particulars specified in such forms as may be prescribed by the - President or the Vice President and allow the consignment to proceed, otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior.

(f) In all the cases in which the refund is claimed, the -- triplicate pass duly endorsed must be produced before the Vice - President by the person seeking the refund and if after due check the Vice President is satisfied that a refund amdx of octroi --- covered by such pass is duly payable, he shall make a brief report of the same to the President and forward the triplicate pass for orders. The President may pass such orders thereon as apppear to him just and reasonable and his order shall be final.

(9) <u>Deposits</u> - If the dealer in dutiable goods wishes to - deposit any portion of them in the octroi office, the officer in charge of the office shall permit him to do so, subject to the following conditions :-

(a) Such ----

(a) Such deposits might consist either of goods which are not intended to be disposed of within the Municipal limits but - which are intended for trade elsewhere and on which consequently no octroi has been paid or of goods on which Octroi has been paid In all such cases a rent of 2 annas for bale of 12 Cft. or fraction thereof per day shall be levied, provided that goods on which --- octroi has been paid shall be received for deposit free of charge for a period of 3 days, after which they shall be charged at the same rate as goods on which the duty has not been paid.

(b) The Officer in charge of the octroi office shall, where a package or goods are brought to him for deposit prepare a receipt in duplicate specifying the description and value of goods or the size of the sealed packet as the case may be and both parts shall be duly signed by the said officer and the depositer, one part - being given to the depositor and the counterfoil kept in the office

(c) The goods deposited shall be returned to the depositor on presentation of the receipt which shall forthwith be cancelled and an endorsement of return of goods entered in the counterfoil.

(d) Separately weekly return of goods ~~[illegible]~~ deposited and taken back shall be submitted from the Municipal or Octroi Office to the President's Office in the following form :-

No.	Name of Depositor.	Description.	Value.	Whether Octroi has been paid.	Fees levied.	Remarks

B. Taken back.

C. Balance.

(e) A Register of deposits shall be kept in the Octroi -- Office in the following form :-

No.	Date of Receipt.	Name of Depositor.	Description.	Value.	Whether Octroi has been paid.	Fees levied.	Date of return.	Remarks

10. Officers in charge of Octroi Collection shall include all -- persons employed in or about the business of the appraisement, ascertainment, assessment and collections of octroi of and above the

rank --

rank of Mutaeddi and shall also include officers deputed on that behalf by the President or Vice President. All Municipal Councillors shall have all the powers of an Officer in charge of Octroi collection.

37086

From S Venkatarangam Naidu B.A.,
Deputy Commissioner,
Chitaldrug District.

To B Nagappa Hegde Bar-At-Law,
Secretary to the Government of
His Highness the Maharaja of
Mysore, Local and Legislative
Departments, Bangalore.

Dated

Despatched 4th March 1925

Received 6 MAR 1925

General No. 6112 Mi 24-25

No.

Enclosure No. —

Sir,

In inviting kind reference to my letter No G112 Mi 24-25 dated 30th January 1925 submitting for sanction of Government the proposal of the minor municipal council, Naikanhatti to levy octroi on fresh cocoanuts and betel leaves during the annual jatra of Sri Thipperudraswami and also on weekly shandy days at Naikanhatti, I have the honor to state that the President since reports that the municipal council expects a substantial income from the levy of octroi during the next jatra which is to come off from the 13th instant I therefore request that the proposal of the council may kindly be sanctioned by Government at a very early date to enable the council to introduce the levy of octroi during the ensuing jatra

I have the honor to be,

S I R,

Your most obedient serv.

S Venkatarangam

Deputy Commissioner.

G.R S VI G 34]

SUBJECT

Deary No of letter replied to 4932

General and Revenue Secretariat

( )

the *192*

Date of issue 6/2/25

Signed by Mr T Ka S Ayyar

Section A
File No 6-26
Serial No 68

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter No C 112 and 24-25 dated the 30th January 1925, from the Deputy Commissioner, Chitaldrug Dt., forwarding with his recommendations the proposals of the Inner Tumkur Council of Nakandrakte to levy octroi on rice and betel leaves in ~~Order thereon~~ No addition to those ordered in G.O No 11032 and 449-19-4 dated the 22nd March 1920 and also to levy an export pass fee of one anna per Cart-

May this be

i Printed ?

ii treated as a standing order

iii published in the Gazette English Part ?

iv translated

v placed at the disposal of the press

vi published in the Gazette Kannada Part ?

12

Cent load of these Commodities
purchased for export from
the local gardens and stating
that the former proposals
were duly published and
no objections were received

Cenan no - 648 R2 of 6/3/25

The proposal of the Council
to levy octroi at the rates
noted in the margin on
fresh Cocoanuts and betel
leaves is approved

1 Fresh Cocoanuts each Rs as ps 0-0-1
2 Betel leaves, per 100 leaves 0-0-

The proposal of the
Council to levy an export
pass fee of one annas per
Cent load of these Commodities
purchased for export from the
local gardens Cannot be sanctioned

List of enclosures

Secretary to Govt
P & L Dept

Copied by

Examined by

The actual Commissioner's Check allowed at audit records

WLD 1929—GPS—1,250,29—M 12-28

Trans
25/2/25